



MISSOURI DEPARTMENT OF HEALTH AND SENIOR SERVICES
COMMUNITY FOOD AND NUTRITION ASSISTANCE
SUMMER FOOD SERVICE PROGRAM

Food Inventory Record

Name of Site:				
Inventory Period:			Beginning Inventory ¹	
A. Food Item	B. Purchase Unit (i.e., lbs, cans, cases, etc.)	C. Cost per Purchase Unit ²	D. Quantity On Hand	E. Value of Food on Hand (C x D)

To Obtain Food Costs for the Inventory Period

Beginning Inventory ¹	_____	Total Value of Food on Hand
+Food Purchases ²	+ _____	
-Credits, discounts, returns	- _____	(Ending Inventory ¹) \$ _____
-Ending Inventory	- _____	
=Cost of Food Used	= _____	

¹The ending Inventory for one inventory period becomes the Beginning Inventory for the next.

²Use purchase invoices to determine the cost per purchase unit and the total food purchases for the inventory period.

Instructions for Completing the Food Inventory Record

Inventory records are required for sponsors who prepare their own meals. Meals may be prepared at each site or they may be prepared in a central kitchen and delivered to each site. An inventory must be completed prior to operating the SFSP and must be done again immediately after operating the SFSP. Any number of inventories may be done in the time between.

- ⇒ Enter the name of the site. If meals are prepared in a central kitchen, enter the name and address of the kitchen.
- ⇒ Enter the date that the inventory is taken.
- ⇒ Enter the dollar value of the beginning inventory. The beginning inventory is the last ending inventory. If this is the first inventory completed prior to program operations, enter the dollar value of food on hand as the beginning inventory.
- ⇒ In **column A**, list the food items on hand at the time of the inventory.
- ⇒ In **column B**, enter the purchase units of each food item. Purchase units are the way that foods are purchased. For example, meat products are typically purchased by the pound, therefore, the purchase unit would be one pound. Canned goods, on the other hand, may come in several purchase units. These could be 15 or 16 ounce cans (#303), 29 or 30 ounce cans (2 ½), or institutional size cans (#10), or they may be purchased by the case. Check labels and purchase invoices carefully to enter the correct purchase unit.
- ⇒ In **column C**, enter the cost of each food item per purchase unit.
- ⇒ In **column D**, enter the total number of purchase units on hand.
- ⇒ In **column E**, enter the total dollar value of food on hand. This may be obtained by multiplying the cost per purchase unit (column C) by the quantity on hand (column D).
- ⇒ Add all of the entries in column E to calculate the Total Value of Food on Hand. This dollar amount becomes your ending inventory for this period and your beginning inventory for the next period.

To obtain Food Costs for the Inventory Period:

- ⇒ Enter the beginning inventory amount.
- ⇒ Add to the beginning inventory amount the total cost of all food purchased for the period. This information may be obtained from purchase invoices and cash register receipts.
- ⇒ Subtract the dollar amount of the ending inventory. Also subtract any discounts or credits received during the inventory period.
- ⇒ The amount remaining is equal to the **cost of food used** for the inventory period.